

Supplemental Information

Introduction

Some agencies are required to provide supplemental financial information to DOA for CAFR footnotes and schedules. These agencies and specific requirements are listed on the following pages. **Agency names are in alphabetical order.**

Submission requirements

All submissions are required to include the following information within the e-mail:

- Agency number
- Agency name
- Contact name
- Contact telephone number
- Contact e-mail address
- Date completed
- Name of preparer
- Name of reviewer
- Description of the supplemental information

Statistical Information should be submitted by fiscal year; however, if fiscal year information is unavailable, calendar or tax year information will be accepted. All submissions must clearly state whether fiscal year or calendar year is used.

The subject line of the e-mail should include the agency number, item number, and due date of the submission. For example, if the Department of Taxation is submitting items due on July 22, then the subject line would read “**Agy 161, Item #, Due Date July 22, 2010.**” In addition, when naming the actual file, **include the Item # in the file name.**

DO NOT include different due date submissions within the same e-mail.

DOA requires certification of all supplemental information submitted. This certification step requires the names of all preparers and reviewers to be included on all submissions. Please note that there should be a segregation of duties; therefore, the preparer and the reviewer should not be the same individual for any submission. **By typing a name, the individual is certifying that all information in the submission has been reviewed; the information is both complete and accurate; the instructions have been read and are understood; and the preparer and reviewer were not the same individual.**

Continued on next page

Supplemental Information, Continued

Submission requirements (Continued)

Submit copies of all supplemental information submissions to DOA at finrept-agysupp@doa.virginia.gov. Agencies should copy the APA on all e-mail submissions at: APAFinRept@apa.virginia.gov.

Revision requirements

If revisions are made to the supplemental information subsequent to DOA acknowledgement of receipt **and** acceptance of the original submission, then perform the following steps:

1. Include “**REVISED – date**” in the **subject line** of the e-mail as well as in the **file name**. Resubmit the revised supplemental information; and
2. Submit a completed **Attachment 31**, Supplemental Information – Revision Control Log.

Each time a revision is submitted, the **Certification** should be updated with new signatures and dates.

Additional requirements (new for FY 2010)

A fluctuation analysis is required for submissions that affect balances reported in the CAFR. The analysis should compare the reported amounts for the current year and the prior year, and explanations should be provided for any variances exceeding the specified scope. The explanations should quantify the underlying reasons (i.e., management decisions, trend, event) for the change, not just state that the item increased or decreased.

DOA will notify agencies if any additional information is required.

Continued on next page

Supplemental Information, Continued

Attorney General

*(see submission /
revision
requirements at
the beginning of
the Supplemental
Information
section)*

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Submit comments addressing the following items by **August 10, 2010**:

1. Review Footnote 36.B, CONTINGENCIES, page 159 of the 2009 CAFR, and provide a Litigation Representation Letter for items arising before August 10, 2010. This letter must identify pending or threatened litigation that would result in a material loss, \$5 million or more, significant enough to disclose in the General Fund Preliminary (Unaudited) Annual Report of the Commonwealth. The Financial Accounting Standards Board (FASB) Codification, issued July 2009, requires that a loss contingency be recorded and reflected in the Commonwealth's financial statements if both of the following conditions are met:
 - Information available prior to issuance of the financial statements indicates that it is probable that an asset has been impaired or a loss liability has been incurred at the date of the most recent accounting period for which financial statements are being prepared. (It is implicit in this condition that it is probable that one or more future events will occur confirming the fact of the loss.)
 - The amount of the loss can be reasonably estimated.

Additionally, the FASB Codification requires a loss contingency to be fully disclosed in the footnotes if the above two conditions are not both met but the occurrence of the loss is reasonably possible. This disclosure must indicate the nature of the contingency and give an estimate of the possible loss or range of loss. If the probability of the loss is only remote, then the loss need not be disclosed.

Continued on next page

Supplemental Information, Continued

**Attorney
General**
(continued)
(see submission /
revision
requirements at
the beginning of
the Supplemental
Information
section)

Submit comments addressing the following items by **August 10, 2010**, continued:

All material pending litigation existing as of June 30, 2010, and all material threatened litigation, arising after June 30, up to the date of the letter, must be considered in formulating the response. Please indicate the following for each litigation issue identified:

- Nature of the legal issue
- How the Commonwealth is responding or intends to respond to the charges
- Progress of the case to date
- An evaluation of the probability of an unfavorable outcome
- An estimate, if possible, of the potential loss or range of loss

Submit the following by **September 9, 2010**:

2. Provide the fund / fund detail used to account for administrative costs related to the Legal Settlement Fund.

Submit the following by **October 14, 2010**:

3. A Litigation Representation Letter for the fiscal year ended June 30, 2010. This letter must identify pending or threatened litigation that would result in a material loss, \$5 million or more, significant enough to disclose in the Commonwealth's financial statements or accompanying notes.

Submit the following by **December 9, 2010**:

4. Any updates to the information requested above or written confirmation that there were no changes to the October 14, 2010, information.
-

**Compensation
Board**
(see submission /
revision
requirements at
the beginning of
the Supplemental
Information
section)

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the **Questions section of this Directive.**

Submit the following by **September 2, 2010**, for statistical purposes:

1. Number of constitutional officers receiving financial support

Submit the following by **September 9, 2010**:

2. Program, sub-program, fund, and amount for locality reimbursements processed as P-vouchers
-

Continued on next page

Supplemental Information, Continued

Comprehensive Services for At-Risk Youth and Families

(see submission / revision requirements at the beginning of the Supplemental Information section)

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Submit the following by **September 2, 2010**, for statistical purposes:

1. Number of youth to whom services are provided
-

Department for the Aging

(see submission / revision requirements at the beginning of the Supplemental Information section)

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Submit the following by **September 2, 2010**, for statistical purposes:

1. Number of Medicare recipients
-

Department of Accounts

(see submission / revision requirements at the beginning of the Supplemental Information section)

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Submit the following by **August 12, 2010**:

1. Provide actuary information, ARC, and blended discount rate for Line of Duty OPEB activity.
2. Provide administrative costs for the Line of Duty OPEB Fund 0742.

Submit the following by **September 9, 2010**:

3. Provide the fund / fund detail used to account for administrative costs related to Funds 0700 and 0729.
-

Continued on next page

Supplemental Information, Continued

Department of Agriculture & Consumer Services

*(see submission /
revision
requirements at
the beginning of
the Supplemental
Information
section)*

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

If **Virginia Winery Distribution Company** activity reaches at least \$1,000,000 in annual expenditures or revenues:

1. Notify DOA by **July 22, 2010**.

Submit the following by **September 2, 2010**, for statistical purposes:

2. Number of food inspections conducted
3. Number of weights / measure equipment inspected

Submit the following by **September 9, 2010**:

4. Provide the fund / fund detail used to account for administrative costs related to the Consumer Services Fund and the Contested Pesticide Penalties Fund.
 5. For Fund 0708, GLA 962, provide the purpose of the revenue refund.
-

Department of Alcoholic Beverage Control

*(see submission /
revision
requirements at
the beginning of
the Supplemental
Information
section)*

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Submit the following by **September 2, 2010**:

1. Amount of malt beverage tax collected in July 2010
 2. Full accrual basis receivable amount as of June 30, 2010, for the malt beverage tax, **including** a fluctuation analysis which compares the current year and prior year amounts. Provide explanations for variances greater than 10% and \$1,600,000 **or** a variance greater than \$3,200,000 regardless of the percentage change.
 3. Revenue source code numbers that account for malt beverage tax
 4. Amount that is due to the Literary Fund related to the sale of confiscated liquor and confiscated assets
-

Continued on next page

Supplemental Information, Continued

Department of Behavioral Health and Developmental Services

*(see submission /
revision
requirements at
the beginning of
the Supplemental
Information
section)*

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Submit the following by **September 2, 2010**, for statistical purposes:

1. Number of patients receiving services and the number of beds used
-

Department of Business Assistance

*(see submission /
revision
requirements at
the beginning of
the Supplemental
Information
section)*

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Submit the following by **August 12, 2010**:

1. If Project Code 73001 (Fund 0200) is reported on any attachment submissions, submit the amounts and applicable coding (function, revenue source code, **GASBS No. 34** revenue classifications, etc.). DOA will eliminate this project code, and needs to know where and how the activity has been recorded on the attachments.

For the **Virginia Small Business Financing Authority**:

2. All applicable Component Unit attachments by the due date reflected in the Year-End Reporting Requirements for Component Units posted on DOA's website at www.doa.virginia.gov. Click on the "Financial Statement Directives" link.
-

Department of Conservation and Recreation

*(see submission /
revision
requirements at
the beginning of
the Supplemental
Information
section)*

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Submit the following for the **Virginia Land Conservation Foundation**:

1. All applicable Component Unit attachments by the due date reflected in the Year-End Reporting Requirements for Component Units posted on DOA's website at www.doa.virginia.gov. Click on the "Financial Statement Directives" link.

Submit the following by **September 2, 2010**, for statistical purposes:

2. Number and area of state parks
 3. Number and area of natural areas
 4. Number and area of historical areas
-

Continued on next page

Supplemental Information, Continued

Department of Corrections

*(see submission /
revision
requirements at
the beginning of
the Supplemental
Information
section)*

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Submit the following by **August 12, 2010**:

1. **Attachment 9**, Governmental Fund Financial Statement Template

Submit the following by **August 19, 2010**:

2. **Attachment 13**, Agency Fund Financial Statement Template

Submit the following by **September 2, 2010**, for statistical purposes:

3. Number of inmates
-

Department of Criminal Justice Services

*(see submission /
revision
requirements at
the beginning of
the Supplemental
Information
section)*

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Submit the following for **Department of Criminal Justice Services (Fund 0221)** by **August 12, 2010**:

1. If Project Code 98000 is reported on any attachment submissions, submit the amounts and applicable coding (function, revenue source code, **GASBS No. 34** revenue classifications, etc.). DOA will eliminate this project code, and needs to know where and how the activity has been recorded on the attachments.

Submit the following for **Fund 0221** by **September 9, 2010**:

2. Provide the fund / fund detail used to account for administrative costs.
 3. For Project Code 98000, GLA 962, provide the purpose of the revenue refund.
-

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Supplemental Information, Continued

Department of Education

*(see submission /
revision
requirements at
the beginning of
the Supplemental
Information
section)*

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Submit the following for the **Virginia School for the Deaf and Blind Foundation:**

1. All applicable Component Unit attachments by the due date reflected in the Year-End Reporting Requirements for Component Units posted on DOA's website at www.doa.virginia.gov. Click on the "Financial Statement Directives" link.

Submit the following by **August 12, 2010:**

2. Submit the year-end LGIP activity by CARS GLA and revenue source code / expenditure function for agency 201, Fund 0700. DOA records LGIP from account histories provided by Treasury and therefore needs to eliminate LGIP recorded on CARS.

Submit the following by **September 2, 2010**, for statistical purposes:

3. Total primary and secondary school enrollment

Submit the following by **September 2, 2010:**

4. **Attachment 15**, Federal Schedules
5. Program, sub-program, fund, and amount for locality reimbursements processed as P-vouchers for July and August
6. **Attachment 22**, Receivables as of June 30, 2010

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Supplemental Information, Continued

Department of Environmental Quality

*(see submission /
revision
requirements at
the beginning of
the Supplemental
Information
section)*

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Submit the following by **August 12, 2010**:

1. Capital asset information, including information required by **GASBS No. 42**, *Accounting and Financial Reporting for Impairment of Capital Assets and for Insurance Recoveries*, and **GASBS No. 51**, *Accounting and Financial Reporting for Intangible Assets*, requested in a separate communication from the Department of Accounts. Ensure the capitalization limits specified on the spreadsheet are appropriately applied **and** a fluctuation analysis which compares the current year and prior year amounts is performed. Provide explanations for variances greater than 10% and \$1,600,000 **or** a variance greater than \$3,200,000 regardless of the percentage change.

Submit the following by **August 26, 2010**:

2. Provide description and amount of any commitments as of year-end related to grant contracts with localities to reimburse construction costs.

Submit the following by **September 2, 2010**, for statistical purposes:

3. Number of permits issued
4. Number of inspections conducted

Submit the following by **September 9, 2010**:

5. Provide the fund / fund detail used to account for administrative costs related to Fund 0708.
6. Provide a list of state agencies / institutions involved in pollution remediation related projects.

Department of Forestry

*(see submission /
revision
requirements at
the beginning of
the Supplemental
Information
section)*

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Submit the following by **September 2, 2010**, for statistical purposes:

1. Number and area of state forests
2. Number of firefighters trained in forest fire control (Department of Planning and Budget performance measure)

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Supplemental Information, Continued

Department of Game and Inland Fisheries

*(see submission /
revision
requirements at
the beginning of
the Supplemental
Information
section)*

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Submit the following by **August 12, 2010**:

1. Capital asset information, including information required by **GASBS No. 42**, *Accounting and Financial Reporting for Impairment of Capital Assets and for Insurance Recoveries*, and **GASBS No. 51**, *Accounting and Financial Reporting for Intangible Assets*, requested in a separate communication from the Department of Accounts. Ensure the capitalization limits specified on the spreadsheet are appropriately applied **and** a fluctuation analysis which compares the current year and prior year amounts is performed. Provide explanations for variances greater than 10% and \$1,600,000 **or** a variance greater than \$3,200,000 regardless of the percentage change.

Submit the following by **August 26, 2010**:

2. Provide description and amount of any commitments related to improvements and renovation projects as of year-end.

Department of General Services

*(see submission /
revision
requirements at
the beginning of
the Supplemental
Information
section)*

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Submit the following by **September 16, 2010**:

1. DOA will be eliminating Project Code 10079 for Fund 0200, and needs to know where and how the activity has been recorded on the attachments. In order for DOA to do this, provide amounts and applicable coding (function, revenue source code, **GASBS No. 34** revenue classifications, etc.) reported on any attachment submissions.
2. Submit lease information as requested via separate communication from the Department of Accounts.

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Supplemental Information, Continued

Department of Health

(see submission / revision requirements at the beginning of the Supplemental Information section)

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Submit the following by **September 2, 2010**, for statistical purposes:

1. Number of WIC participants
2. Number of childhood immunizations administered

Submit the following by **September 30, 2010**:

3. Amount of adjusted P-vouchers by fund, fund detail, and program **including** a fluctuation analysis which compares the current year and prior year amounts. Provide explanations for variances greater than 10% and \$1,500,000 **or** a variance greater than \$3,000,000 regardless of the percentage change.
-

Department of Housing and Community Development

(see submission / revision requirements at the beginning of the Supplemental Information section)

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Submit the following by **September 2, 2010**:

1. Provide amounts and applicable coding (function, revenue source code, etc.) reported on any attachment submissions for the Agency Fund portion of Fund 0726.
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Supplemental Information, Continued

Department of Human Resource Management

*(see submission /
revision
requirements at
the beginning of
the Supplemental
Information
section)*

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the **Questions** section of this Directive.

Submit the following by **August 12, 2010**:

For the **Workers' Compensation Internal Service Fund** and the **Health Insurance Fund**:

1. **Attachment 11**, Internal Service Fund Financial Statement Template, **ONLY** Tab 9 - Part 2 - Unearned Revenue - Prepayments by Agency

For the **Pre-Medicare Retiree Healthcare OPEB** to comply with **GASBS No. 43** and **GASBS No. 45**:

2. **Employer's** actual contribution to the plan
 - Benefits Employment System (BES) FY 2010 Enrollment / Income and Premium calculations, including Employee Retirement Insurance Credit (ERIC)
3. The Plan's actuarial valuation date and actuarially determined
 - Annual Required Contribution (ARC)
 - Investment earning assumption rate (discount rate)
 - Amortization factor used by the actuary to amortize contribution deficiencies or excess contributions (experience losses and gains)

Submit the following for the **Local Choice Enterprise Fund** by **August 26, 2010**:

4. **Attachment 10**, Enterprise Fund Financial Statement Template (complete except for claims payable)

Submit the following for the **Workers' Compensation Internal Service Fund** and the **Health Insurance Fund** by **August 26, 2010**:

5. **Attachment 20**, Internal Service Funds – Conversion to Government-wide Statement of Activities, **ONLY** Part 1 – Internal tab, step 3.

Submit the following footnote data and required supplementary information for the **Pre-Medicare Retiree Healthcare OPEB** to comply with **GASBS No. 43** and **GASBS No. 45** by **September 9, 2010**:

6. Schedule of Funding Progress
7. Schedule of Employer Contributions

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Supplemental Information, Continued

**Department of
Human
Resource
Management**
(continued)
(see submission /
revision
requirements at
the beginning of
the Supplemental
Information
section)

Submit the following for the **Workers' Compensation Internal Service Fund** and the **Health Insurance Fund** by **September 23, 2010**:

8. **Attachment 11**, Internal Service Fund Financial Statement Template
9. **Attachment 20**, Internal Service Funds – Conversion to Government-wide Statement of Activities
10. Internal Service Claims Payable footnote spreadsheet provided in a separate communication from the Department of Accounts and a fluctuation analysis, comparing the current year's amounts to the prior year's amounts with explanations for variances greater than 10% and \$1,600,000 or greater than \$3,200,000, regardless of %.
11. **Attachment 10**, Enterprise Fund Financial Statement Template (Final including claims payable)
12. Enterprise Claims Payable footnote spreadsheet provided in a separate communication from the Department of Accounts and a fluctuation analysis, comparing the current year's amounts to the prior year's amounts with explanations for variances greater than 10% and \$1,600,000 or greater than \$3,200,000, regardless of %.

Submit the following by **September 23, 2010**:

13. Necessary information and disclosures, including the "Ten-Year Claims Development Information" schedule for the Public Entity Risk Pools, required by **GASBS No. 30**, *Risk Financing Omnibus*
14. A copy of the 2010 Actuarial Valuations of the Workers Compensation, Health Insurance Fund, and the Pre-Medicare Retiree Healthcare OPEB, and a description of the methodology used by the actuary

Note: Any risk financing or insurance related activities, including public entity risk pools that were not applicable last year, may be applicable this year and must be disclosed in the CAFR.

Supplemental Information, Continued

Department of Medical Assistance Services

*(see submission /
revision
requirements at
the beginning of
the Supplemental
Information
section)*

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the **Questions** section of this Directive.

Please ensure that the **GASBS No. 34** government-wide revenue classifications are provided for **ALL** revenue entries submitted. Refer to the **GASBS No. 34 Government-wide Revenue Classification Table** on DOA's website at www.doa.virginia.gov to obtain the revenue classifications for each revenue source code. Click on the "Financial Statement Directives" link.

Submit the following by **August 12, 2010**:

1. Capital asset information, including information required by **GASBS No. 42**, *Accounting and Financial Reporting for Impairment of Capital Assets and for Insurance Recoveries*, and **GASBS No. 51**, *Accounting and Financial Reporting for Intangible Assets*, requested in a separate communication from the Department of Accounts. Ensure the capitalization limits specified on the spreadsheet are appropriately applied **and** a fluctuation analysis which compares the current year and prior year amounts is performed. Provide explanations for variances greater than 10% and \$1,600,000 **or** a variance greater than \$3,200,000 regardless of the percentage change.
2. Breakdown of the federal and local portions of revenue recorded in the Medicaid Intergovernmental Transfer Fund (Fund 0220) as of June 30, 2010.

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Supplemental Information, Continued

**Department of
Medical
Assistance
Services**
(continued)
*(see submission /
revision
requirements at
the beginning of
the Supplemental
Information
section)*

Submit the following by **September 2, 2010, including** a fluctuation analysis which compares the current year and prior year amounts. Provide explanations for variances greater than 10% and \$700,000 **or** a variance greater than \$1,400,000 regardless of the percentage change:

3. Journal entries for drug rebate cash receipts to include both:
 - Rebates incurred and billed in FY 2008 and prior years
 - Rebates incurred in FY 2009 and billed in FY 2010
4. The journal entry to report federal fund warrants-in-process as federal revenue
5. Any other journal entries that are necessary for proper cash basis presentation

Submit the following by **September 2, 2010**, for statistical purposes:

6. Number of Medicaid recipients

Submit the following by **September 23, 2010, including** a fluctuation analysis which compares the current year and prior year amounts. Provide explanations for variances greater than 10% and \$700,000 **or** a variance greater than \$1,400,000 regardless of the percentage change for **Items 7-12**:

7. Journal entries for the Medicaid claims payable (including add-pay payables)
8. Journal entries for the State and Local Hospitalization Program claims payable
9. Journal entries for the drug rebate receivables
10. Journal entries for the Temporary Detention Order program claims payable
11. Any other journal entries that are necessary for proper modified accrual basis presentation
12. Additional entries necessary to bring the above entries to full accrual basis of accounting for the Government-wide Statement of Net Assets and Statement of Activities
13. For any receivable and payable amounts, provide amounts receivable or payable greater than one year (noncurrent)
14. Revisions to Footnote 23, OTHER LIABILITIES, Medicaid Payable and FAMIS Payable, page 132 of the 2009 CAFR

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Supplemental Information, Continued

Department of Mines, Minerals, and Energy

*(see submission /
revision
requirements at
the beginning of
the Supplemental
Information
section)*

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the **Questions** section of this Directive.

Submit the following by **August 12, 2010**:

1. Capital asset information, including information required by **GASBS No. 42**, *Accounting and Financial Reporting for Impairment of Capital Assets and for Insurance Recoveries*, and **GASBS No. 51**, *Accounting and Financial Reporting for Intangible Assets*, requested in a separate communication from the Department of Accounts. Ensure the capitalization limits specified on the spreadsheet are appropriately applied **and** a fluctuation analysis which compares the current year and prior year amounts is performed. Provide explanations for variances greater than 10% and \$1,600,000 **or** a variance greater than \$3,200,000 regardless of the percentage change.

Submit the following by **September 9, 2010**:

2. Provide the fund / fund detail used to account for administrative costs related to the Mined Land Deposits Fund (Funds 0750, 0751, and 0737).

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Supplemental Information, Continued

Department of Motor Vehicles
(see submission / revision requirements at the beginning of the Supplemental Information section)

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Submit the following by **August 12, 2010**:

1. The amount of deposits in transit at June 30 (i.e., in DMV local bank accounts but not in CARS) **by fund and revenue source code** for **all** deposits, including motor fuel taxes.

Submit **to DOA and to VDOT** by **August 26, 2010**:

2. The net motor fuel taxes receivable (net of deposits in transit) at June 30 on the **modified accrual basis** of accounting and a fluctuation analysis, **including** a fluctuation analysis which compares the current year and prior year amounts. Provide explanations for variances greater than 10% and \$460,000 **or** a variance greater than \$920,000 regardless of the percentage change. Identify the amount of the receivable that is allocated to VDOT. Separately identify the amount of the receivable recorded in Fund 0471 that is allocated to VDOT, Virginia Port Authority, Department of Rail and Public Transportation, and the Department of Aviation.
3. The additional amount necessary to report motor fuel taxes receivable at June 30 on the **full accrual basis** of accounting and a fluctuation analysis, **including** a fluctuation analysis which compares the current year and prior year amounts. Provide explanations for variances greater than 10% and \$1,600,000 **or** a variance greater than \$3,200,000 regardless of the percentage change. Identify the amount of the receivable that is allocated to VDOT. Separately identify the amount of the receivable recorded in Fund 0471 that is allocated to VDOT, Virginia Port Authority, Department of Rail and Public Transportation, and the Department of Aviation.

Submit the following by **September 2, 2010**, for statistical purposes:

4. Number of Commonwealth vehicles, excluding Higher Education vehicles

Submit the following by **September 9, 2010**:

5. Provide the fund / fund detail used to account for administrative costs related to the following Funds: 0407, 0408, 0459, 0725, 0745, 0746, and 0928.
6. For Funds 0407, 0408, 0459, 0725, 0745, and 0746, GLA 962, provide the purpose of the revenue refund.

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Supplemental Information, Continued

Department of Planning and Budget

*(see submission /
revision
requirements at
the beginning of
the Supplemental
Information
section)*

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Submit the following by **September 2, 2010**:

1. Explanation of variances on the General Fund Preliminary budget / actual statement, original / final budgets, and 2009 / 2010 actual amounts for MD&A identified by DOA in a separate communication

Department of Rail and Public Transportation

*(see submission /
revision
requirements at
the beginning of
the Supplemental
Information
section)*

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Submit the following by **July 15, 2010**:

1. Complete **Attachment 3, GASBS No. 14** Checklist Modified to Reflect **GASBS No. 39**, for the Eastern Shore Railway only if there has been a change that might affect its classification.

Submit the following by **August 26, 2010**:

2. Revisions to Footnote 18, COMMITMENTS, Mass Transit Projects, page 123 of the 2009 CAFR
3. A separate communication will be provided by the Department of Accounts. Please include information required by **GASBS No. 42**, *Accounting and Financial Reporting for Impairment of Capital Assets and for Insurance Recoveries*, and **GASBS No. 51**, *Accounting and Financial Reporting for Intangible Assets*, **including** a fluctuation analysis which compares the current year and prior year amounts. Provide explanations for variances greater than 10% and \$1,600,000 **or** a variance greater than \$3,200,000 regardless of the percentage change, when completing the following:
 - Schedule of Changes in Capital Asset Balances. Ensure the capitalization limits specified on the spreadsheet are appropriately applied.
 - Capital Lease footnote and conversion spreadsheet
 - Operating Lease footnote spreadsheet

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Supplemental Information, Continued

**Department of
Social Services**
*(see submission /
revision
requirements at
the beginning of
the Supplemental
Information
section)*

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Submit the following by **July 12, 2010**:

1. Provide a copy of the June quarterly cost allocation between Funds 0200, 0235, and 1000 and confirmation that this allocation has been recorded in CARS. If the cost allocation has not been recorded in CARS, please provide the date it will be keyed.

Submit the following by **August 26, 2010**:

2. Review **GASBS No. 24**, *Accounting and Financial Reporting for Certain Grants and Other Financial Assistance*, for its relevance to the food stamp program and provide:
 - Total food stamp benefits redeemed by recipients as of June 30, 2010, for the electronic distribution system, **including** a fluctuation analysis which compares the current year and prior year amounts. Provide explanations for variances greater than 10% and \$700,000 **or** a variance greater than \$1,400,000 regardless of the percentage change

Submit the following by **September 2, 2010**:

3. For all funds, provide Due to / Due from entries by fund / fund detail, and any other **modified accrual** AND **full accrual** basis entries **not included** on attachment submissions, reviewed and certified correct, **including** a fluctuation analysis which compares the current year and prior year amounts. Provide explanations for variances greater than 10% and \$700,000 **or** a variance greater than \$1,400,000 regardless of the percentage change. List full accrual entries separately from modified accrual entries. Please ensure that **GASBS No. 34 revenue classifications** are provided. For proper **GASBS No. 34** government-wide revenue classification, refer to the **GASBS No. 34 Government-wide Revenue Classification Table** on DOA's website at www.doa.virginia.gov. Click on the "Financial Statement Directives" link.
4. 2010 revisions to the paragraph discussing food stamps in Footnote 36.A., CONTINGENCIES, Grants and Contracts, page 159 of the 2009 CAFR

Submit the following by **September 2, 2010**, for statistical purposes:

5. Number of households receiving food stamps
6. Number of households receiving Child Support Enforcement assistance

Submit the following by **September 9, 2010**:

7. Provide the fund / fund detail used to account for administrative costs related to the Child Support Enforcement Fund.
8. For Fund 0200, GLAs 902 and 962, provide the purpose of the refund.

Continued on next page

Supplemental Information, Continued

Department of State Police

*(see submission /
revision
requirements at
the beginning of
the Supplemental
Information
section)*

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Submit the following by **September 2, 2010**, for statistical purposes:

1. Number of state police stations and officers
2. Number of traffic citations issued
3. Number of arrests

Submit the following by **September 9, 2010**:

4. Provide the fund / fund detail used to account for administrative costs related to Fund 0733.
-

Department of Taxation

*(see submission /
revision
requirements at
the beginning of
the Supplemental
Information
section)*

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Submit the following items by **July 22, 2010**:

1. The tax increase data requested in a separate communication from the Department of Accounts. The methodology used to calculate this amount should be consistent with the prior year methodology, unless approved in advance by DOA and APA. Provide explanations for variances greater than 10% and \$600,000 **or** variances greater than \$1,200,000 regardless of the percentage change.
2. If Unapplied Sales Tax Receipts—RSC 01087 and / or Miscellaneous Tax Collections—Undistributed—RSC 01200 have balances as of June 30, provide correct tax classifications by revenue source code.

Submit the following by **September 2, 2010**, for statistical purposes:

3. Population estimate and the per capita income estimate
4. Number of personal income tax filers
5. Income tax liability by income level for current year and nine years prior
6. Number of individual tax returns processed for calendar year
7. Number of business tax returns processed for calendar year

Submit the following items by **September 2, 2010**:

8. Explanation of variances on the General Fund Preliminary budget / actual statement, original / final budgets, and 2009 / 2010 actual amounts for MD&A identified by DOA in a separate communication.

Note: When preparing information for non-tax revenue source codes, in order to ensure proper **GASBS No. 34** government-wide revenue classification, refer to the **GASBS No. 34 Government-wide Revenue Classification Table** on DOA's website at www.doa.virginia.gov. Click on the "Financial Statement Directives" link.

Continued on next page

Supplemental Information, Continued

Department of Taxation

(continued)
(see submission /
revision
requirements at
the beginning of
the Supplemental
Information
section)

Submit the following by **September 2, 2010, continued:**

9. Provide modified and full accrual amounts for receivables, payables, individual and corporate deferred credit. The format and methodology should be consistent with the approach agreed upon with DOA and APA during FY 2010. Provide fluctuation explanations on each submission by line item using the scopes by reporting fund as follows:

General Fund variances over 10% and \$650,000 **or** variances greater than \$1,300,000 regardless of percentage change.

Special Revenue Funds variances greater than 10% and \$470,000 or \$940,000 regardless of percentage change.

Agency Funds variances greater than 10% and \$260,000 **or** \$520,000 regardless of percentage change.

DOA may request additional information in a separate communication.

Submit the following by **September 9, 2010:**

10. Provide the fund / fund detail used to account for administrative costs related to Funds 0700, 0710, 0728, 0750 and 0904.
11. For Fund 0700, GLA 557, provide the amount that was distributed to localities.

Submit the following by **September 27, 2010:**

12. Recap Refunds Reports from Revenue Accounting for July 2010 and August 2010 that identify debt set-off amounts transferred in July and August that were payable as of June 30, 2010
13. Debt set off amounts transferred in July and August 2010 (information comparable to prior year's TAXPIM72 Report)
14. Adjustments made after August for July and August receipts
15. The Transportation Trust Fund (TTF) Sales Tax Receivable represents the 0.5% of the sales tax that is transferred to the Virginia Department of Transportation (VDOT). Provide the TTF Sales Tax Receivable on the **modified accrual** and **full accrual** bases of accounting to DOA and to VDOT.

Continued on next page

Supplemental Information, Continued

**Department of
Transportation**
*(see submission /
revision
requirements at
the beginning of
the Supplemental
Information
section)*

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Submit the following by **July 1, 2010**:

1. Debt service schedules of bond issuances and payments / retirements for FY 2010, and outstanding balances at June 30, 2010
2. Debt service schedules for partial defeasances and / or advanced refunding in FY 2010
3. Amortization schedule of premiums / discounts, bond issuance costs and deferral on debt defeasance to include current year amortization amounts and unamortized balances
4. Footnote disclosures for any bond defeasances and / or refundings occurring in FY 2010. At a minimum, include the following:
 - A brief description of the refunding transaction
 - The aggregate difference in debt service between the refunded debt and the refunding debt
 - The economic gain or loss on the transaction
5. Outstanding balance of defeased bonds as of June 30, 2010
6. Support for any Bond Anticipation Notes / Commercial Paper issued in FY 2010

Submit the following by **August 12, 2010**:

7. Calculation of Changes of Transportation 9(d) Outstanding Debt Balances in format provided by DOA
8. Transportation 9(d) debt schedule in format provided by DOA
9. Original and final debt service budgets by fund
10. Beginning fund balance reconciliation between CARS and FMS **IF** a restatement exists and / or CARS beginning fund balance amounts are adjusted to reflect prior year actual activity as recorded in FMS

Continued on next page

Supplemental Information, Continued

**Department of
Transportation**
(continued)
*(see submission /
revision
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the beginning of
the Supplemental
Information
section)*

11. Debt Service detailed Combining Balance Sheet and Combining Statement of Revenues, Expenditures and Statement of Changes in Fund Balances (by individual fund), **including** a fluctuation analysis which compares the current year and prior year amounts. Provide explanations for variances greater than 10% and \$470,000 **or** a variance greater than \$940,000 regardless of the percentage change. Additionally, provide supporting documentation which lists the following items for bonds issued in FY 2010:
 - Face amount of bonds issued
 - Original Issue Premium or Discount
 - Accrued Interest
 - Underwriter's Discount
 - Cost of Issuance
12. Debt service statement reconciliation to CARS in a format provided by DOA in a separate communication
13. A separate communication will be provided by the Department of Accounts via a spreadsheet to accumulate the following information:
 - Cash and investments classifications (Cash, LGIP, SNAP, etc.) for CARS GLAs: 101, 109, 342, 343, and 348. Provide unspent bond proceeds and special revenue and debt service amounts **separately** and reconcile amounts to CARS, adjusting entries, and the financial statement template amounts, including identification of restricted cash, cash equivalents, and investments, **including** a fluctuation analysis which compares the current year and prior year amounts. Provide explanations for variances greater than 10% and \$470,000 **or** a variance greater than \$940,000 regardless of the percentage change.
14. Report separately and label any modified or full accrual entries applicable to the Debt Service Funds as "debt service" on the submissions, **including** a fluctuation analysis which compares the current year and prior year amounts. Provide explanations for variances greater than 10% and \$470,000 **or** a variance greater than \$940,000 regardless of the percentage change.
15. Amount of debt associated with VDOT's capital assets and unspent bond proceeds, and any related payables that will be repaid with unspent proceeds, in order for DOA to appropriately report the net asset classifications on the Government-wide statements
16. Bonds payable activity for the 12-month period ending June 30, 2010

Continued on next page

Supplemental Information, Continued

Department of Transportation
(continued)
(see submission / revision requirements at the beginning of the Supplemental Information section)

Submit the following by **August 12, 2010**, continued:

17. Long-term Debt Balance Sheet, **including** a fluctuation analysis which compares the current year and prior year amounts. Provide explanations for variances greater than 10% and \$1,600,000 **or** a variance greater than \$3,200,000 regardless of the percentage change.
18. Supporting schedule for Rt. 28 bond accretion
19. If VDOT was unable to comply with the fiscal year 2010 Year-End Closing Procedures, and CARS balances are not properly reconciled as of June 30, 2010, final CARS reports, entries required to appropriately adjust CARS balances to reflect FY 2010 activity / balances
20. For CAMP 30 (excluding the Capital Asset information. This will be obtained in item 22 below):
 - Provide adjusting entries for Special Revenue Fund statements, **including** a fluctuation analysis which compares the current year and prior year amounts. Provide explanations for variances greater than 10% and \$1,600,000 **or** a variance greater than \$3,200,000 regardless of the percentage change.
 - Provide conversion entries for Special Revenue Government-wide statements, **including** a fluctuation analysis which compares the current year and prior year amounts. Provide explanations for variances greater than 10% and \$470,000 **or** a variance greater than \$940,000 regardless of the percentage change.
 - In addition, provide supporting documentation including the Small Debt schedule, accrued interest payable, changes of LT Outstanding Balance, Cash CE Investments not with Treasurer, Changes of Proceeds.
 - Provide cash and investments classifications (Cash, LGIP, SNAP, etc.). Provide unspent bond proceeds and special revenue and debt service amounts **separately**, adjusting entries, and the financial statement template amounts, including identification of restricted cash, cash equivalents, and investments, **including** a fluctuation analysis which compares the current year and prior year amounts. Provide explanations for variances greater than 10% and \$470,000 **or** a variance greater than \$940,000 regardless of the percentage change.

Submit the following by **August 26, 2010**:

21. Revisions to Footnote 18, COMMITMENTS, Highway Projects, page 123 of the 2009 CAFR

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Supplemental Information, Continued

Department of Transportation (continued)

(see submission /
revision
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Submit the following by **August 26, 2010, continued:**

22. A separate communication will be provided by the Department of Accounts. Please include information required by **GASBS No. 42**, *Accounting and Financial Reporting for Impairment of Capital Assets and for Insurance Recoveries*, and GASBS No. 51, *Accounting and Financial Reporting for Intangible Assets*, **including** a fluctuation analysis which compares the current year and prior year amounts with explanations for variances greater than 10% and \$1,600,000 **or** greater than \$3,200,000, regardless of the percentage change, when completing the following:
 - Schedule of Changes in Capital Asset Balances. Ensure the capitalization limits specified on the spreadsheet are appropriately applied.
 - Capital Lease footnote and conversion spreadsheet
 - Operating Lease footnote spreadsheet
 - On a separate tab, provide information for CAMP 30
23. Evaluate and provide all required information relating to the Dulles transfer for DOA to determine the need for disclosure

Submit the following by **September 9, 2010:**

24. The Arbitrage Rebate liability disclosure

Submit the following by **September 16, 2010:**

25. Revenue bond coverage spreadsheet (breakdown of principal and interest)
26. Reconciliation of the VDOT internal payable listing to the CARS P-voucher reports, **including** an explanation of differences
27. Modified accrual reversing entries for any modified accrual restatements, **including** reasons for ajes
28. Provide accrued bond interest payable. Exclude bond interest on investments, **including** a fluctuation analysis which compares the current year and prior year amounts. Provide explanations for variances greater than 10% and \$1,600,000 **or** a variance greater than \$3,200,000 regardless of the percentage change.
29. Complete the Receivables Attachment provided in a separate communication from the Department of Accounts, **including** a fluctuation analysis which compares the current and prior amounts. Provide explanations for variances greater than 10% and \$1,600,000 **or** greater than \$3,200,000, regardless of the percentage change.
30. Schedule of any reserved fund balance and / or restricted net asset amounts for special revenue funds

Continued on next page

Supplemental Information, Continued

Division of Legislative Services

*(see submission /
revision
requirements at
the beginning of
the Supplemental
Information
section)*

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Submit the following for the **Sesquicentennial of the American Civil War Foundation:**

1. All applicable Component Unit attachments by the due date reflected in the Year-End Reporting Requirements for Component Units posted on DOA's website at www.doa.virginia.gov. Click on the "Financial Statement Directives" link.

Library of Virginia

*(see submission /
revision
requirements at
the beginning of
the Supplemental
Information
section)*

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Submit the following by **July 29, 2010, including** a fluctuation analysis which compares the current year and prior year amounts. Provide explanations for variances greater than 10% and \$1,600,000 **or** a variance greater than \$3,200,000 regardless of the percentage change:

1. FY 2010 employer and employee VRS contributions for the **Library of Virginia Gift Shop**
2. FY 2010 employer and employee VRS contributions for the **Library of Virginia Foundation**

Continued on next page

Supplemental Information, Continued

Library of Virginia
(continued)
(see submission /
revision
requirements at
the beginning of
the Supplemental
Information
section)

Submit the following information, including the effects of **GASBS No. 42**, *Accounting and Financial Reporting for Impairment of Capital Assets and for Insurance Recoveries*, for any library books not capitalized on FAACS by **August 12, 2010, including** a fluctuation analysis which compares the current year and prior year amounts. Provide explanations for variances greater than 10% and \$1,600,000 **or** a variance greater than \$3,200,000 regardless of the percentage change:

3. Beginning balance, increases, decreases, and ending balances (using historical cost)
4. Total beginning balance, increases, decreases, and ending balances for accumulated depreciation
5. CARS expenditures by function for current acquisitions. This should equal the increases in library books above.
6. Depreciation expense by function. Total depreciation expense should equal the increases in the accumulated depreciation column.

Submit the following by **September 16, 2010**:

7. DOA will be eliminating Project Code 90005 for Fund 0200, and needs to know where and how the activity has been recorded on the attachments. In order for DOA to do this, provide amounts and applicable coding (function, revenue source code, **GASBS No. 34** revenue classifications, etc.) reported on any attachment submissions.

Submit the following for the **Library of Virginia Foundation**:

8. All applicable Component Unit attachments by the due date reflected in the Year-End Reporting Requirements for Component Units posted on DOA's website at www.doa.virginia.gov. Click on the "Financial Statement Directives" link.

Continued on next page

Supplemental Information, Continued

**Science
Museum of
Virginia**
*(see submission /
revision
requirements at
the beginning of
the Supplemental
Information
section)*

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Submit the following by **July 29, 2010, including** a fluctuation analysis which compares the current year and prior year amounts. Provide explanations for variances greater than 10% and \$1,600,000 **or** a variance greater than \$3,200,000 regardless of the percentage change:

1. FY 2010 employer and employee VRS contributions for the **Science Museum Gift Shop**

Submit the following by **September 16, 2010:**

2. If Cost Codes 220 and / or 250, Fund 0200 are reported on any attachment submissions, submit the amounts and applicable coding (function, revenue source code, **GASBS No. 34** revenue classifications, etc.). DOA will eliminate these project codes, and needs to know where and how the activity has been recorded on the attachments.

Submit the following for the **Science Museum of Virginia Foundation, Inc.** and the **Danville Science Center, Inc.** by the due date reflected in the Year-End Reporting Requirements for Component Units posted on DOA's website:

3. All applicable Component Unit attachments by the due date reflected in the Year-End Reporting Requirements for Component Units posted on DOA's website at www.doa.virginia.gov. Click on the "Financial Statement Directives" link.

Submit audited financial statements for the following when available:

4. **Science Museum of Virginia Foundation, Inc.**
5. **Danville Science Center, Inc.**

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Supplemental Information, Continued

State Corporation Commission
(see submission / revision requirements at the beginning of the Supplemental Information section)

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Submit the following by **September 9, 2010**:

1. Provide the fund / fund detail used to account for administrative costs related to Fund 0700.
-

State Council of Higher Education for Virginia
(see submission / revision requirements at the beginning of the Supplemental Information section)

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Submit the following by **September 2, 2010**, for statistical purposes:

1. Total number of private and state supported higher education institutions, educators, and students
-

State Lottery Department
(see submission / revision requirements at the beginning of the Supplemental Information section)

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Submit the following by **August 12, 2010**:

1. Breakdown of securities lending cash, cash equivalents, and investments as shown on **Attachment 24**, Schedule of Cash, Cash Equivalents, and Investments as of June 30, “Cash Equiv. & Inv. NOT w Treas” tab and the “Foreign Currency Inv” tab (if applicable). Completion of the “Cash Equiv. & Inv. NOT w Treas” tab will report any potential interest rate risk, custodial credit risk, and the credit quality ratings of Lottery’s securities lending. This sheet also requests cash equivalents and investments by each issuer and issue by investment type.

Submit the following by **September 2, 2010**, for statistical purposes:

2. Number of tickets sold by game for all games
-

Continued on next page

Supplemental Information, Continued

Supreme Court *(see submission / revision requirements at the beginning of the Supplemental Information section)*

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Submit the following by **September 2, 2010**, for statistical purposes:

1. Number of criminal trials
 2. Number of civil trials
 3. Number of traffic hearings
-

Virginia College Savings Plan *(see submission / revision requirements at the beginning of the Supplemental Information section)*

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Submit the following by **September 2, 2010**, for statistical purposes:

1. Number of prepaid tuition contract holders

Submit the following investment information by **November 22, 2010**:

2. The value for your reporting entity's holdings (including any component units) as of November 12, 2010. This information should consider the portfolio taken as a whole and be comparable to the information already provided to DOA pursuant to the **GASBS No. 3/40** disclosures with a valuation date of June 30. Please provide any significant inflows or outflows of funds since June 30 that could have impacted the bottom line value of the holdings as of November 12 when compared with June 30. In addition, please provide a brief description of any risk mitigation strategies that have either been, or are anticipated to be, employed. For declines in values for your entity's holdings, please specify the amount that was due to market deteriorations versus those related to risk mitigation strategies. Please also provide information on any holdings that may be financially impaired as of November 12 (i.e., companies in bankruptcy) and the extent of these holdings in relation to the total portfolio. An assessment of the potential risk exposure, expressed as a percentage of the June 30 portfolio value, is also required.

In addition to the investment portfolio changes, include any interest rate changes, and associated costs, related to variable rate debt if the changes have a significant potential dollar impact and / or impact on your entity's operations.

Continued on next page

Supplemental Information, Continued

Virginia Commission for the Arts

*(see submission /
revision
requirements at
the beginning of
the Supplemental
Information
section)*

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the **Questions** section of this Directive.

Submit the following for the **Virginia Arts Foundation**:

1. All applicable Component Unit attachments by the due date reflected in the Year-End Reporting Requirements for Component Units posted on DOA's website at www.doa.virginia.gov. Click on the "Financial Statement Directives" link.

Virginia Employment Commission

*(see submission /
revision
requirements at
the beginning of
the Supplemental
Information
section)*

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the **Questions** section of this Directive.

Submit the following by **August 12, 2010**:

1. Capital asset information, including information required by **GASBS No. 42**, *Accounting and Financial Reporting for Impairment of Capital Assets and for Insurance Recoveries*, and **GASBS No. 51**, *Accounting and Reporting for Intangible Assets*, requested in a separate communication from the Department of Accounts. Ensure the capitalization limits specified on the spreadsheet are appropriately applied **and** a fluctuation analysis which compares the current year and prior year amounts is performed. Provide explanations for variances greater than 10% and \$1,600,000 **or** a variance greater than \$3,200,000 regardless of the percentage change.

Submit the following by **September 2, 2010**:

2. All modified accrual AND full accrual basis entries for the general fund and all special revenue funds, **including** a fluctuation analysis which compares the current year and prior year amounts. Provide explanations for variances greater than 10% and \$450,000 **or** a variance greater than \$1,000,000 regardless of the percentage change for modified accrual entries and explanations for variances greater than 10% and \$1,600,000 **or** a variance greater than \$3,200,000 regardless of the percentage change for full accrual entries. List full accrual entries separately from modified accrual entries.
3. Provide **GASBS No. 34** revenue classifications. For proper **GASBS No. 34** government-wide revenue classification, refer to the **GASBS No. 34 Government-wide Revenue Classification Table** on DOA's website at www.doa.virginia.gov. Click on the "Financial Statement Directives" link.

Continued on next page

Supplemental Information, Continued

**Virginia
Employment
Commission**
(continued)
*(see submission /
revision
requirements at
the beginning of
the Supplemental
Information
section)*

Submit the following by **September 2, 2010**, for statistical purposes:

4. Top 10 employers of the Commonwealth for the current fiscal / calendar year and Top 10 employers for the fiscal / calendar year 9 years prior
 5. Number of individuals receiving unemployment benefits
 6. Number of new unemployment claims
 7. Unemployment rate
-

**Virginia
Information
Technologies
Agency**
*(see submission /
revision
requirements at
the beginning of
the Supplemental
Information
section)*

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the **Questions section of this Directive.**

Submit the following by **August 12, 2010**:

1. Capital asset information, including information required by **GASBS No. 42**, *Accounting and Financial Reporting for Impairment of Capital Assets and for Insurance Recoveries*, and **GASBS No. 51**, *Accounting and Reporting for Intangible Assets*, requested in a separate communication from the Department of Accounts **including** a fluctuation analysis which compares the current year and prior year amounts. Provide explanations for variances greater than 10% and \$1,600,000 **or** a variance greater than \$3,200,000 regardless of the percentage change. Ensure the capitalization limits specified on the spreadsheet are appropriately applied and **exclude** all assets included on financial statement templates.
2. Provide any information related to operating and capital leases identified and requested in a separate communication from the Department of Accounts.

Submit the following by **August 26, 2010**:

3. Update Footnote 35, INFORMATION TECHNOLOGY INFRASTRUCTURE PARTNERSHIP – NORTHROP GRUMMAN, pages 158-159 of the 2009 CAFR. Revise the footnote disclosure for FY 2010, and provide any additional information requested in separate communication(s).
-

Supplemental Information, Continued

Virginia Museum of Fine Arts

*(see submission /
revision
requirements at
the beginning of
the Supplemental
Information
section)*

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Submit the following by **July 29, 2010**:

1. FY 2010 employer and employee VRS contributions for the **Virginia Museum Gift Shop, including** a fluctuation analysis which compares the current year and prior year amounts. Provide explanations for variances greater than 10% and \$1,600,000 **or** a variance greater than \$3,200,000 regardless of the percentage change

Submit the following for the **Virginia Museum of Fine Arts Foundation, Inc.:**

2. All applicable Component Unit attachments by the due date reflected in the Year-End Reporting Requirements for Component Units posted on DOA's website at www.doa.virginia.gov. Click on the "Financial Statement Directives" link.

Virginia Rehabilitation Center for the Blind and Vision Impaired

*(see submission /
revision
requirements at
the beginning of
the Supplemental
Information
section)*

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Submit the following information, including the effects of **GASBS No. 42, Accounting and Financial Reporting for Impairment of Capital Assets and for Insurance Recoveries**, and **GASBS No. 48, Sales and Pledges of Receivables and Future Revenues and Intra-Entity Transfers of Assets and Future Revenues**, for any library books not capitalized on FAACS by **August 12, 2010, including** a fluctuation analysis which compares the current year and prior year amounts. Provide explanations for variances greater than 10% and \$1,600,000 **or** a variance greater than \$3,200,000 regardless of the percentage change:

1. Beginning balance, increases, decreases, and ending balances (using historical cost)
2. Total beginning balance, increases, decreases, and ending balances for accumulated depreciation
3. CARS expenditures by function for current acquisitions. This should equal the increases in library books above.
4. Depreciation expense by function. Total depreciation expense should equal the increases in the accumulated depreciation column.

Continued on next page

Supplemental Information, Continued

Virginia Retirement System

*(see submission /
revision
requirements at
the beginning of
the Supplemental
Information
section)*

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Submit the following by **August 12, 2010**:

1. For each fiscal year 1991 through 2010, submit the following for VRS, SPORS, JRS, and VALORS:
 - Employer's actual contribution to the plan
 - Actuarially determined required contribution
 - Plan's investment earning assumption rate (discount rate)
 - Amortization factor used by the actuary to amortize contribution deficiencies or excess contributions (experience losses and gains)

Note: The plan's investment earning assumption rate and amortization factor should be furnished for each year beginning with the first year for which there is a difference between the employer's actual contribution and actuarially determined required contribution.

2. For FY 2010, submit the following **by employer** for VRS, SPORS, JRS, and VALORS:
 - Creditable compensation
 - Employer contribution rate
 - Actual contributions

Continued on next page

Supplemental Information, Continued

Virginia Retirement System
(continued)
(see submission / revision requirements at the beginning of the Supplemental Information section)

Submit the following by **August 12, 2010**:

3. GAAP basis draft financial statements, **including** a fluctuation analysis which compares the current year and prior year amounts. Provide explanations for variances greater than 10% and \$3,700,000 **or** a variance greater than \$7,400,000 regardless of the percentage change
4. Footnote data and required supplementary information to meet the reporting requirements of **GASBS No. 25** and **GASBS No. 27** for each retirement system: Virginia Retirement System (VRS), State Police Officers' Retirement System (SPORS), Judicial Retirement System (JRS), and Virginia Law Officers' Retirement System (VALORS) and Supplemental Information to meet the reporting requirements of **GASBS No. 43 and GASBS No. 45 for the following postretirement benefit programs: Health Care Credit, Group Life Insurance and Sickness and Disability; and of GASBS No. 50 for pension disclosures.**
5. **Attachment 24**, Schedule of Cash, Cash Equivalents, and Investments as of June 30 for Virginia Retirement System (VRS), State Police Officers' Retirement System (SPORS), Judicial Retirement System (JRS), Retiree Health Insurance Credit, Group Life, Disability Insurance Trust Fund, and Virginia Law Officers' Retirement System (VALORS)
6. **Attachment 24**, Schedule of Cash, Cash Equivalents, and Investments as of June 30 for Securities Lending Collateral for Virginia Retirement System (VRS), State Police Officers' Retirement System (SPORS), Judicial Retirement System (JRS), Retiree Health Insurance Credit, Group Life, Disability Insurance Trust Fund, and Virginia Law Officers' Retirement System (VALORS)
7. **Attachment 24**, Schedule of Cash, Cash Equivalents, and Investments as of June 30 for Virginia Retirement System (VRS) Investment Short Sales, if applicable
8. Footnote data to meet the reporting requirements of **GASBS No. 28**, *Accounting and Financial Reporting for Securities Lending Transactions*
9. Any applicable disclosures required by **GASBS No. 53**, *Accounting and Financial Reporting for Derivative Instruments*

Continued on next page

Supplemental Information, Continued

Virginia Retirement System
(continued)
(see submission / revision requirements at the beginning of the Supplemental Information section)

Submit the following by **August 12, 2010**, continued:

- For the **Political Appointees Optional Retirement Plan**:
 10. Defined contribution plan activity for July 1, 2009, through June 30, 2010
 11. Schedule of accumulated plan assets by investment type at June 30, 2010
 12. **Attachment 24**, Schedule of Cash, Cash Equivalents, and Investments as of June 30
- For the **Firefighters' and Rescue Squad Workers' Service Award Fund**:
 13. Analysis of VRS and Wachovia activity for July 1, 2009, through June 30, 2010 (including CARS activity for Fund 0736)
 14. Schedule of plan assets by investment type at June 30, 2010 (including CARS activity for Fund 0736)
 15. Breakdown of contributions paid by member and employer
 16. **Attachment 24**, Schedule of Cash, Cash Equivalents, and Investments as of June 30
- For the **School Board Optional Retirement Plan**:
 17. Summary of plan activity for July 1, 2009, through June 30, 2010
 18. Schedule of plan investments by investment type at June 30, 2010
 19. **Attachment 24**, Schedule of Cash, Cash Equivalents, and Investments as of June 30
- For the **Commonwealth Health Research Board**:
 20. Provide information related to investment activity in the format provided in the prior fiscal year, **including** a fluctuation analysis which compares the current year and prior year amounts. Provide explanations for variances greater than 10% and \$1,500,000 **or** greater than \$3,000,000 regardless of the percentage change.
- For the **School Superintendent Optional Retirement Plan**:
 21. Defined contribution plan activity for July 1, 2009, through June 30, 2010
 22. Schedule of accumulated plan assets by investment type at June 30, 2010
 23. **Attachment 24**, Schedule of Cash, Cash Equivalents, and Investments as of June 30

Continued on next page

Supplemental Information, Continued

Virginia Retirement System
(continued)
(see submission / revision requirements at the beginning of the Supplemental Information section)

Submit the following by **August 12, 2010, continued:**

- For the **Virginia Supplemental Retirement Plan:**
 24. Defined contribution plan activity for July 1, 2009, through June 30, 2010
 25. Schedule of accumulated plan assets by investment type at June 30, 2010
 26. **Attachment 24**, Schedule of Cash, Cash Equivalents, and Investments as of June 30

Submit the 2010 revisions for the following **CAFR footnotes** by **August 12, 2010:**

27. Footnote 6, CASH, CASH EQUIVALENTS, AND INVESTMENTS, pages 88-97 of the 2009 CAFR, including Derivative Financial Instruments information
28. Accounts Receivable detail and amount to be collected in greater than one year to complete Footnote 7, RECEIVABLES, page 98 of the 2009 CAFR
29. Footnote 14, OTHER EMPLOYMENT BENEFITS, Group Life Insurance, Retiree Health Insurance Credit, Virginia Sickness and Disability Program, and Volunteer Firefighters' and Rescue Squad Workers' Fund sections, pages 116-117 of the 2009 CAFR
30. Footnote 15, OTHER POST-EMPLOYMENT BENEFITS (OPEB), pages 118-122 of the 2009 CAFR
31. Footnote 16, DEFERRED COMPENSATION PLANS, pages 122-123, of the 2009 CAFR to include the Deferred Compensation Plan's net assets valued at year-end using valuation standards for certain investments as provided by **GASBS No. 31** and fair value for all other investments as provided by **GASBS No. 32**
32. Footnote 18.C., COMMITMENTS, amount of VRS Investment commitments, page 124 of the 2009 CAFR
33. Footnote 22, ACCOUNTS PAYABLE, accounts payable detail, page 129 of the 2009 CAFR

Submit the following other information by **August 12, 2010:**

34. Ensure information requested in **Attachment 24**, Schedule of Cash, Cash Equivalents, and Investments as of June 30, is presented in the VRS Financial Statement Cash, Cash Equivalents, and Investments footnote. If it is not, provide the additional information needed as requested in **Attachment 24**.

Continued on next page

Supplemental Information, Continued

Virginia Retirement System

(continued)
(see submission / revision requirements at the beginning of the Supplemental Information section)

Submit the following other information by **August 12, 2010, continued**:

35. Reconciliation of Cash with the Treasurer of Virginia (GLA 101) to the financial statements
36. Submit the final audited financial report when available.

Submit the following investment information by **November 22, 2010**:

37. The value for your reporting entity's holdings (including any component units) as of November 12, 2010. This information should consider the portfolio taken as a whole and be comparable to the information already provided to DOA pursuant to the GASB 3/40 disclosures with a valuation date of June 30. Please provide any significant inflows or outflows of funds since June 30 that could have impacted the bottom line value of the holdings as of November 12 when compared with June 30. In addition, please provide a brief description of any risk mitigation strategies that have either been, or are anticipated to be, employed. For declines in values for your entity's holdings, please specify the amount that was due to market deteriorations versus those related to risk mitigation strategies. Please also provide information on any holdings that may be financially impaired as of November 12 (i.e., companies in bankruptcy) and the extent of these holdings in relation to the total portfolio. An assessment of the potential risk exposure, expressed as a percentage of the June 30 portfolio value, is also required.

In addition to the investment portfolio changes, include any interest rate changes, and associated costs, related to variable rate debt if the changes have a significant potential dollar impact and / or impact on your entity's operations.

Virginia School for the Deaf and Blind

(see submission / revision requirements at the beginning of the Supplemental Information section)

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the Questions section of this Directive.

Submit the following by **August 12, 2010**:

1. Information regarding the “reserved for student expenses” in the special revenue fund.
2. DOA will eliminate Cost Code 707 for Fund 0200, and needs to know where and how the activity has been recorded on the attachments. In order for DOA to do this, provide amounts and applicable coding (function, revenue source code, **GASBS No. 34** revenue classifications, etc.) reported on any attachment submissions.

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Supplemental Information, Continued

Woodrow Wilson Rehabilitation Center

*(see submission /
revision
requirements at
the beginning of
the Supplemental
Information
section)*

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Submit the following by **August 12, 2010**:

1. Submit the capital asset information, including information required by **GASBS No. 42**, *Accounting and Financial Reporting for Impairment of Capital Assets and for Insurance Recoveries*, requested in a separate communication from the Department of Accounts. Ensure the capitalization limits specified on the spreadsheet are appropriately applied **and** a fluctuation analysis which compares the current year and prior year amounts is performed. Provide explanations for variances greater than 10% and \$1,600,000 **or** a variance greater than \$3,200,000 regardless of the percentage change.

Submit the following by **September 16, 2010**:

2. DOA will eliminate Fund 0200, Project Code 13941 and needs to know where and how the activity has been recorded on the attachments. Provide the amounts and applicable coding (function, revenue source code, **GASBS No. 34** revenue classifications, etc.) reported on any attachment submissions.
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Workers' Compensation Commission

*(see submission /
revision
requirements at
the beginning of
the Supplemental
Information
section)*

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Submit the following for the FY 2010 **Uninsured Employers Fund** by **August 26, 2010, including** a fluctuation analysis which compares the current year and prior year amounts. Provide explanations for variances greater than 10% and \$1,600,000 **or** a variance greater than \$3,200,000 regardless of the percentage change:

1. Provide the liability breakdown between the compensation portion and the medical portion, including an estimate of how much is due within one year and how much is due in greater than one year.
 2. Provide the actuarial report that supports the liability.
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